From: "Wendy Sanders" < wendusa@umich.edu>

To: <MCSF@courts.mi.gov> Date: Tue, Apr 29, 2003 11:29 AM

Subject: Objection to ADM 2003-22-1: Spousal Support is income and should be treated

as such

To Whom It May Concern:

Spousal support is treated as income by the IRS, and is an allowed deduction to the payor. There is no justifiable reason why the court system should view spousal support differently than the federal government, i.e. that it is income to the recipient and should be accounted for as income for tax purposes and for calculating child support. In addition, by awarding a divorced spouse tax-free income from his/her former spouse, there is much less incentive for them to become gainfully employed and financially independent.

Child support should be tax-free because children can not be expected to provide for themselves. Parents must be responsible for raising them, regardless of the household in which they live. Divorced spouses are adults, and should be treated as if they should be responsible for their own well-being and not be given a free financial ride from a former spouse, nor should they not be held accountable for supporting their children financially as well as emotionally. Any awarded spousal support should be treated as income and included in the child support calculation like all other income.

This amendment SHOULD NOT be made.